



4191-02U

## **SOCIAL SECURITY ADMINISTRATION**

### **Privacy Act of 1974; Matching Program**

**AGENCY:** Social Security Administration (SSA).

**ACTION:** Notice of a new matching program.

**SUMMARY:** In accordance with the provisions of the Privacy Act, as amended, this notice announces a new matching program with the Internal Revenue Service (IRS). Under this matching program, IRS will provide SSA certain return information for administration of Title XVI Supplemental Security Income (SSI) benefits.

**DATES:** The deadline to submit comments on the proposed matching program is 30 days from the date of publication in the Federal Register. The matching program will be applicable on July 1, 2018 and will expire on December 31, 2019, or once a minimum of 30 days after publication of this notice has elapsed, whichever is later. The matching program will be in effect for a period of 18 months.

**ADDRESSES:** Interested parties may comment on this notice by either telefaxing to (410) 966-0869, writing to Mary Ann Zimmerman, Acting Executive Director, Office of Privacy and Disclosure, Office of the General Counsel, Social Security Administration, 617 Altmeyer Building, 6401 Security Boulevard, Baltimore, MD 21235-6401, or emailing at [Mary.Ann.Zimmerman@ssa.gov](mailto:Mary.Ann.Zimmerman@ssa.gov). All comments received will be available for public inspection by contacting Ms. Zimmerman at this address.

**FOR FURTHER INFORMATION CONTACT:** Interested parties may submit general questions about the matching program to Mary Ann Zimmerman, Acting Executive Director, Office of Privacy and Disclosure, Office of the General Counsel, by any of the means shown

above.

**SUPPLEMENTARY INFORMATION:** None.

**Mary Ann Zimmerman,**

*Acting Executive Director,*

*Office of Privacy and Disclosure,*

*Office of the General Counsel.*

**Participating Agencies:** SSA and IRS.

**Authority for Conducting the Matching Program:**

The legal authority for this matching agreement between IRS and SSA is executed pursuant to the Privacy Act of 1974, (5 U.S.C. 552a), as amended by the Computer Matching and Privacy Protection Act of 1988, and otherwise; and the Office of Management and Budget (OMB) Final Guidance interpreting those Acts.

Pub. L. 98-369, Deficit Reduction Act of 1984, requires agencies administering certain federally-assisted benefit programs to use certain information to ensure proper distribution of benefit payments (98 Stat. 494).

6103(l)(7) of the Internal Revenue Code (IRC) (26 U.S.C. 6103(l)(7)) authorizes IRS to disclose return information with respect to unearned income to Federal, State and local agencies administering certain federally-assisted benefit programs under the Act.

1631(e)(1)(B) of the Act (42 U.S.C. 1383(e)(1)(B)) requires verification of Supplemental Security Income (SSI) eligibility and benefit amounts with independent or collateral sources. This section of the Act provides that the “Commissioner of Social Security shall, as may be necessary, request and utilize information available pursuant to 6103(l)(7) of the Internal Revenue Code of 1986” for purposes of federally-administered supplementary payments of the type described in 1616(a) of the Act (including payments pursuant to an agreement entered into under 212(a) of Pub. L. 93-66).

The legal authority for the disclosure of SSA data under this agreement is 1106 of the Act (42 U.S.C. 1306), (b)(3) of the Privacy Act (5 U.S.C. 552a(b)(3)), and the regulations and guidance promulgated under these provisions.

**Purpose(s):** The purpose of this matching program is to set forth the conditions under which IRS agrees under the authority of 26 U.S.C. 6103(1)(7) to disclose to SSA certain return information for use in verifying eligibility for, and the correct amount of, benefits provided under Title XVI of the Act to qualified aged, blind, and disabled individuals; and federally-administered supplementary payments as described in 1616(a) of the Act (including payments pursuant to an agreement entered into under 212(a) of Public Law (Pub. L.) 93-66 (87 Stat. 152)). 42 U.S.C. 1382 note.

**Categories of Individuals:** The individuals whose information is involved in this matching program are defined specifically as the aged, blind, or disabled individuals who are applicants for, or recipients of, SSI benefits of Federally-administered State supplementary payments, or

both.

**Categories of Records:** SSA will furnish IRS with the Social Security number (SSN) and Name Control (first four characters of the surname) for each individual for whom unearned income information is being requested in accordance with the current IRS Publication 3373, *DIFSLA Handbook: Disclosure of Information to Federal, State and Local Agencies*.

When there is a match of an individual identifier, IRS will disclose to SSA the following:

- Payee Account Number,
- Payee Name and Mailing Address,
- Payee Taxpayer Identification Number (TIN),
- Payer Name and Address,
- Payer TIN, and
- Income Type and Amount.

**System(s) of Records:** SSA will provide IRS with identifying information (described above) with respect to applicants for and recipients of Title XVI benefits from the Supplemental Security Income Record and Special Veterans Benefit (SSR), 60-0103, last fully published at 71 Fed. Reg. 1830 (January 11, 2006) and amended at 72 Fed. Reg. 69723 (December 10, 2007).

SSA will disclose certain information to IRS for aged, blind, or disabled individuals who are applicants for, or recipients of, SSI benefits or federally-administered State supplementary payments, or both. IRS will match SSA's information with its Information Return Master File

(IRMF) and disclose to SSA return information with respect to unearned income of applicants or recipients identified by SSA. The information IRS discloses to SSA is limited to unearned income reported on information returns.

IRS will extract return information with respect to unearned income from the IRMF, [Treasury/IRS 22.061], as published at 80 Fed. Reg. 54081-082 (September 8, 2015), through the DIFSLA program.

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